

REMARKS

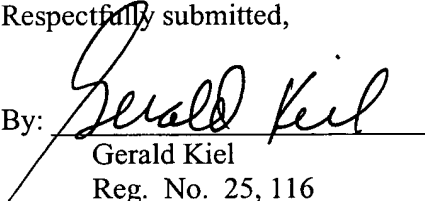
Claims 24, 25, 28, 29, 31-33, 44, and 45 are allowed. Claim 24 is amended. In view of the amendment to claim 24, Applicants request the allowance of all pending claims. Applicants acknowledge the Examiner for the Interview conducted on June 7, 2006.

In the Interview, it was agreed that by amending the claim to recite that "the focus points are guided in such a way that a three dimensional cohesive cut surface is generated in the material", claim 24 would overcome the cited references. Applicant thank the Examiner for the discussion of the claimed invention. In view of the interview, claim 24 is amended to overcome the cited references.

Based upon the above amendments and remarks, Applicants respectfully request the allowance of claims 24, 25, 28, 29, 31-33, and 44-45. Should the Examiner feel that a telephone conference with Applicant's attorney would expedite the prosecution of this application, the Examiner is urged to contact him at the number indicated below.

Respectfully submitted,

By:


Gerald Kiel

Reg. No. 25, 116

July 24, 2006
REED SMITH LLP
599 Lexington Avenue
New York, NY 10022
GHK:BKS